COUNTY OF SANTA CRUZ, CALIFORNIA NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2005

Special Revenue Funds account for the proceeds of specific revenue sources which are legally restricted to expenditures for specific purposes.

Debt Service Funds are used for the periodic payment of interest and principal on the County's long-term liabilities.

Capital Project Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed by the proprietary funds.